Finance Act 2010

2010 CHAPTER 13

PART 1

CHARGES, RATES ETC

Gambling

21 Amusement machine licence duty

(1) In section 23(2) of BGDA 1981 (amount of duty payable on amusement machine licence), for the table substitute—

"TABLE

Months for which licence granted	**Category A £**	**Category B1 £**	**Category B2 £**	**Category B3 £**	**Category B4 £**	**Category C £**
1	520	265	210	210	190	85
2	1015	505	395	395	360	150
3	1520	760	605	605	545	225
4	2025	1015	800	800	725	300
5	2540	1270	1000	1000	900	375
6	3050	1520	1195	1195	1085	450
7	3555	1775	1395	1395	1265	520
8	4060	2025	1600	1600	1450	600
9	4570	2285	1800	1800	1630	675
10	5075	2540	1995	1995	1810	750

11	5580	2795	2195	2195	1990	820
12	5805	2905	2285	2285	2075	860”.

(2) The amendment made by subsection (1) has effect in relation to cases where the application for the amusement machine licence is received by the Commissioners for Her Majesty's Revenue and Customs after 4 pm on 26 March 2010.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2010, Section 21.